

105TH CONGRESS  
1ST SESSION

# H. R. 1941

To amend the Internal Revenue Code of 1986 to provide that reimbursements for costs of using passenger automobiles for charitable and other organizations are excluded from gross income.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 17, 1997

Mr. RAMSTAD introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that reimbursements for costs of using passenger automobiles for charitable and other organizations are excluded from gross income.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. MILEAGE REIMBURSEMENTS TO CHARITABLE**  
4 **VOLUNTEERS EXCLUDED FROM GROSS IN-**  
5 **COME.**

6 (a) IN GENERAL.—Part III of subchapter B of chap-  
7 ter 1 of the Internal Revenue Code of 1986 is amended

1 by redesignating section 138 as section 139 and by insert-  
2 ing after section 137 the following new section:

3 **“SEC. 138. MILEAGE REIMBURSEMENTS TO CHARITABLE**  
4 **VOLUNTEERS.**

5 “(a) IN GENERAL.—Gross income of an individual  
6 does not include amounts received, from an organization  
7 described in section 170(c), as reimbursement of operating  
8 expenses with respect to use of a passenger automobile  
9 for the benefit of such organization. The preceding sen-  
10 tence shall apply only to the extent that such reimburse-  
11 ment would be deductible under section 274(d) (deter-  
12 mined by applying the standard business mileage rate es-  
13 tablished pursuant to section 274(d)) if the organization  
14 were not so described and such individual were an em-  
15 ployee of such organization.

16 “(b) NO DOUBLE BENEFIT.—Subsection (a) shall  
17 not apply with respect to any expenses if the individual  
18 claims a deduction or credit for such expenses under any  
19 other provision of this title.

20 “(c) EXEMPTION FROM REPORTING REQUIRE-  
21 MENT.—Section 6041 shall not apply with respect to reim-  
22 bursements excluded from income under subsection (a).”

23 (b) CLERICAL AMENDMENT.—The table of sections  
24 for part III of subchapter B of chapter 1 of such Code

1 is amended by striking the item relating to section 138  
2 and inserting the following new items:

“Sec. 138. Reimbursement for use of passenger automobile for  
charity.

“Sec. 139. Cross references to other Acts.”

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years ending after the  
5 date of the enactment of this Act.

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